

TAX YEAR 2006

DRAFT NEBRASKA REJECT CODE LISTING

OVERVIEW

The Nebraska Department of Revenue will issue the following Reject Codes in the ACKR Nebraska Acknowledgment records. The primary purpose of these codes is to ensure that the Generic record is properly formatted. The edits used are intended to prevent data exceptions, and field and record construction errors such as invalid signs, missing required lines, incomplete forms and schedules, etc. With the exception to Nebraska Schedules II and III, and certain worksheets used to compute base form values, these codes are not concerned with calculation errors.

CHANGE MANAGEMENT

Modifications are in highlighted bold red text, indicated with asterisk in the Reject Code column and use the identifiers CHG or NEW. The placement of various form lines in the Generic Record has changed necessitating reassignment of IRS Sequence Numbers. Those modifications that only reflect Nebraska form line changes and IRS Sequence Number changes have their line numbers and sequence numbers highlighted without the 'CHG' indicator.

Summary of changes for Tax Year 2006:

A new form has been developed for claiming the Form 1040N refundable child/dependent care credit. Previously Nebraska employed a worksheet to capture data from federal Form 2441 or Schedule 2. Now this data can optionally be captured using the new Nebraska Form 2441N.

New lines added to Form 1040N for tax year 2006 include Line 26, Charitable Gift to Qualified Endowment Fund; Line 34, Nebraska Earned Income Tax Credit; Line 37, Penalty for Underpayment of Estimated Tax (formerly Line 99 under tax year 2005 Line 34); and Line 38 Total Amount Due. The Charitable Gift to Qualified Endowment Fund will not be supported in e-file. Returns claiming the Nebraska EIC will be rejected if the Filing Status is 3, the Type of Return is 3, or the EIC Literal is present in the Unformatted Record. Reject Codes have been added to enforce signed numeric data integrity for all new lines.

New lines added to Nebraska Schedule I for tax year 2006 include Line 54, Enhanced Section 179 Subtraction and Line 55, Nebraska Long Term Care Savings Plan. Reject Codes have been added to enforce signed numeric data integrity.

New lines have been added to Nebraska Schedule III for tax year 2006 to claim the new Nebraska Earned Income Tax Credit for part year residents. Line 72 is used to enter the Federal Earned Income Tax Credit amount from federal Schedule EIC. Line 73 is used to compute the Nebraska value. New Reject Codes have been added to enforce signed numeric data integrity.

Form 1040N Nebraska State Fair Foundation contribution (tax year 2005 1040N Line 39, 1040NS Line 15) has been eliminated. Therefore, 2005 Reject Code 0183 has been removed.

The add back lines On Nebraska Schedule I Part A for excess bonus depreciation (tax year 2005 Line 43) and Enhanced Sect 179 (tax year 2005 Line 44) have been eliminated. Therefore 2005 Reject Codes 0301 and 0308 have been removed.

2006 Nebraska Reject Codes

Reject Code	Base Form	Error Description	Base Form Line	IRS Seq. Num.
0001	1040N 1040NS	An electronic return has already been filed for this primary SSN for this tax year.	n/a	0003
0002	1040N 1040NS	The electronic return originator EFIN is missing or is not a valid number.	n/a	0020
0003	1040N 1040NS	The transmitter's acknowledgment ETIN is missing or contains invalid characters.	n/a	0023
0004	1040N 1040NS	The software developer license number is missing or not approved.	n/a	0300
0005	1040N 1040NS	The copy of the federal return is missing from the state filing, contains invalid data, or is incomplete.	n/a	n/a
0006	1040N 1040NS	The electronic return originator's name is missing and the return is not an Online return.	n/a	0300
0007	1040N 1040NS	The electronic return originator's telephone number is missing or contains invalid characters and the return is not an Online return.	n/a	0300
0008	1040N 1040NS	The online return indicator is not 'O' for online, or space.	n/a	0049
0009	1040N 1040NS	The federal form used indicator contains an invalid character. It must be '0' for 1040, '1' for 1040A or '2' for 1040EZ.	n/a	0305
0010	1040N 1040NS	The state-only indicator must equal spaces or 'SO' if a state only return.	n/a	0019
0011	1040N 1040NS	The primary SSN is missing or contains invalid characters.	n/a	0003
0012	1040N 1040NS	A spouse SSN is present, but contains invalid characters.	n/a	0055
0014	1040N 1040NS	Filing status is 1 (single), 4 (head of household), or 5 (widow(er) with dependent children), but the spouse SSN is not blank.	n/a	0305
0015	1040N 1040NS	The primary taxpayer's first or last name is missing, or both are missing.	n/a	0060 0070
0017	1040N 1040NS	Required taxpayer address lines are missing.	n/a	0075
0018	1040N 1040NS	The state code is not 'NE', which indicates this is not a Nebraska tax return. This must equal 'NE' if a Nebraska return.	n/a	0010
0019	1040N	The farmer/rancher - active military Indicator contains an invalid character. It must be 0 (not checked), 1 (farmer/rancher), or 2 (active military)	n/a	0305
0020	1040NS	The active military Indicator contains an invalid character. It must be 0 (not checked), or 2 (active military).	n/a	0305
0021	1040N	If the Date of Death is present; the Filing Status must	n/a	0062

		equal 2 (Married Filing Joint), only one date (either Primary or Spouse) can be present, and this date must equal the current tax year or the current tax year plus 1.		0068
0100	1040N	Filing status is invalid. It must be 1 (single), 2 (married filing joint), 3 (married filing separate), 4 (head of household) or 5 (widow(er) with dependent children).	Line 1	0305
0101	1040NS	Filing status is invalid. It must be 1 (single), or 2 (married filing joint).	Line 1	0305
0102	1040N	Primary 65 or over check box is not 1 (checked) or 0 (not checked).	Line 2A	0305
0103	1040N	Primary blind check box is not 1 (checked) or 0 (not checked).	Line 2A	0305
0104	1040N	Spouse 65 or over check box is not 1 (checked) or 0 (not checked).	Line 2A	0305
0105	1040N	Spouse blind check box is not 1 (checked) or 0 (not checked).	Line 2A	0305
0106	1040NS	Primary and spouse 65 or over, or blind check boxes must be blank with Form 1040NS.	n/a	0305
0107	1040N 1040NS	The claimed as dependent check box is not 1 (checked) or 0 (not checked).	Line 2B Line 2	0305
0108	1040N	The type of return check box is not 1 (resident), 2 (partial-year resident), or 3 (nonresident).	Line 3	0305
0109	1040N	Lines were entered in Nebraska Schedule II (Credit For Tax Paid To Another State for Full Year Residents Only), but the type of return is not 1 (resident). Nonresidents and partial-year residents cannot file Nebraska Schedule II.	Line 3	0305
0110	1040N	The type of return check box is 2 (partial-year resident) or 3 (nonresident), the no federal liability (Special Instructions) checkbox was not marked, but no Nebraska Schedule III was filed with the return. A Schedule III is required for partial-year residents or nonresidents with a tax liability.	Line 3	0305
0111	1040N	Lines were entered in Nebraska Schedule III (Computation of Nebraska Tax for Nonresidents and Partial-year Residents Only), but type of return is not 2 (partial-year resident) or 3 (nonresident). Residents do not complete Schedule III.	Line 3	0305
0112	1040N	The partial-year resident 'from' date or 'to' date is missing or is an invalid date.	Line 3	0305
0113	1040N	The type of return is not 2 (partial-year resident), but partial year date(s) exist.	Line 3	0305
0114	1040NS	The partial year resident 'from' date or 'to' date cannot be filed with Form 1040NS.	n/a	0305
0115	1040N	The number of federal exemptions is missing or contains invalid characters.	Line 4	0155

0116	1040N	The number of federal exemptions is not in a valid range of 00 through 51.	Line 4	0155
0117	1040NS	The number of personal exemptions is not 0, 1, or 2. Only 0, 1, or 2 is allowed with Form 1040NS.	Line 5	0155
0118	1040NS	When claimed as dependent is 0 and filing status is 1, then the number of personal exemptions must be 1.	Line 5	0305 0155
0119	1040NS	When claimed as dependent is 0 and filing status is 2, then number of personal exemptions must be 2.	Line 5	0305 0155
0120	1040NS	When claimed as dependent is 1 and filing status is 1, then number of personal exemptions must be 0.	Line 5	0305 0155
0121	1040N 1040NS	The special instructions check box is not 1 (checked - you had no federal liability), or 0 (not checked)	n/a	0305
0122	1040N 1040NS	Federal adjusted gross income contains invalid characters or is missing.	Line 5 Line 3	0195
0123	1040N 1040NS	Standard deduction is negative or contains invalid characters.	Line 6 Line 4	0350
0124	1040N	Total itemized deductions is negative or contains invalid characters.	Line 7	0355
0125	1040N	State and local income tax is negative or contains invalid characters.	Line 8	0360
0126	1040N	State and local income tax was entered, but either no federal Schedule A was present in the copy of the federal return.	Line 8	0360
0127	1040N	State and local income taxes was entered, but does not match the value for Line 5 of your federal Schedule A.	Line 8	0360
0128	1040N	Nebraska itemized deductions is negative or contains invalid characters.	Line 9	0365
0129	1040N	Nebraska deductions is negative, contains invalid characters, or is missing from the return and the no federal liability (Special Instructions) checkbox is not marked.	Line 10	0370
0130	1040N	Nebraska income before adjustments contains invalid characters.	Line 11	0375
0131	1040N	Nebraska adjustments increasing federal AGI is negative or contains invalid characters.	Line 12	0380
0132	1040N	Nebraska adjustments decreasing federal AGI is negative or contains invalid characters.	Line 13	0385
0133	1040N	The value of Nebraska adjustments decreasing federal AGI (Line 13) does not match the value of Nebraska Schedule I total adjustments decreasing income, Line 57 .	Line 13	0385
0134	1040N	Refund deduction checkbox is not 1 (checked) or 0 (not checked).	Line 13	0385
0135	1040N	Nebraska tax table income is negative or contains invalid characters.	Line 14	0390
0136	1040N	Nebraska income tax is negative or contains invalid	Line 15	0395

	1040NS	characters.	Line 7	
0137	1040N	Nebraska minimum or other tax is negative or contains invalid characters.	Line 16	0400
0138	1040N	Nebraska minimum or other tax does not equal the subtotal from the minimum or other tax worksheet multiplied by 29.6% (within a tolerance of \$2).	Line 16	0400
0139	1040N	Minimum or Other Tax Worksheet: The alternative minimum tax from federal Form 6251 recalculated for Nebraska is negative or contains invalid characters.	n/a	0770
0140	1040N	Minimum or Other Tax Worksheet: The tax on lump sum distributions from federal Form 4972 is negative or contains invalid characters.	n/a	0775
0141	1040N	Minimum or Other Tax Worksheet: The tax on early distributions from federal Form 5329 (or (tax year 2005) Line 60 from Federal Form 1040) is negative or contains invalid characters.	n/a	0780
0142	1040N	The Minimum or Other Tax Worksheet subtotal is negative or contains invalid characters.	n/a	0785
0143	1040N	The Minimum or Other Tax Worksheet subtotal is not calculated correctly.	n/a	0785
0144	1040NS	A Minimum or Other Tax Worksheet cannot be reported on Form 1040NS.	n/a	0770 - 0785
0145	1040N	Total Nebraska tax is negative, or contains invalid characters.	Line 17 Line 18	0405
0146	1040N 1040NS	The Nebraska personal exemption credit is negative or contains invalid characters.	Line 19 Line 8	0410
0147	1040N	The checkbox to indicate a credit for prior year alternative minimum tax is not 1 (checked) or 0 (not checked).	Line 20	0305
0148	1040N	The credit for tax paid to another state is negative, or contains invalid characters.	Line 20	0415
0149	1040N	The credit for tax paid to another state was entered, but the alternative minimum tax credit checkbox was not checked, and no Nebraska Schedule II was filed with the return.	Line 20	0415
0150	1040N	The Nebraska Schedule II, maximum tax credit, does not equal the credit for tax paid to another state on Line 20; and the checkbox to indicate credit for prior year alternative minimum tax was not checked.	Line 20	0415
0151	1040N	Credit for elderly or disabled negative or contains invalid characters.	Line 21	0420
0152	1040N	CDAA credit is not allowed in e-file.	Line 22	0425
0153	1040N	Form 3800N Nonrefundable credit is not allowed in e-file.	Line 23	0430
0154	1040N	Form 829N credit is not allowed in e-file.	Line 24	0435
0155	1040N	Dependent childcare credit is negative or contains invalid characters.	Line 25	0440

0187 * NEW	1040N	Charitable Gift to Qualified Endowment Fund credit is not allowed in e-file.	Line 26	0445
0157	1040N	Total non-refundable credits is negative or contains invalid characters.	Line 27	0450
0158	1040N	Federal tax used checkbox is not 1 (checked) or 0 (not checked).	Line 28	0305
0159	1040N	Nebraska tax after non-refundable credits (Line 27 subtracted from Line 18 on Form 1040N) is negative or contains invalid characters.	Line 28	0455
0160	1040NS	Nebraska tax from Line 9 on Form 1040NS is negative or contains invalid characters.	Line 9	0455
0161	1040N 1040NS	Nebraska income withheld is negative or contains invalid characters.	Line 29	0460
0162	1040N	Estimated tax payments is negative or contains invalid characters.	Line 30	0465
0191	1040N	Form 3800N Refundable credit is not allowed in e-file.	Line 31	0470
0170	1040N	The Nebraska child/dependent care refundable credit is negative or contains invalid characters.	Line 32	0475
0171	1040N	Form 2441N Refundable Child Care Credit Worksheet: Qualified expenses, line 3 from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0835
0172	1040N	Form 2441N Refundable Child Care Credit Worksheet: Base amount, line 6 from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0840
0173	1040N	Form 2441N Refundable Child Care Credit Worksheet: Adjusted gross income, Line 7 from federal Form 2441 (or Schedule 2) contains invalid characters.	n/a	0845
0174	1040N	Form 2441N Refundable Child Care Credit Worksheet: Applicable percentage, line 8 from federal Form 2441 (or Schedule 2) is invalid.	n/a	0850
0192	1040N	Form 2441N Refundable Child Care Credit Worksheet: Provider #1 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0855
0193	1040N	Form 2441N Refundable Child Care Credit Worksheet: Provider #2 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0860
0194	1040N	Form 2441N Refundable Child Care Credit Worksheet: Provider #3 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0865
0195	1040N	Form 2441N Refundable Child Care Credit Worksheet: Provider #4 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0870

0196	1040N	Form 2441N Refundable Child Care Credit Worksheet: Provider #5 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0875
0197	1040N	Form 2441N Refundable Child Care Credit Worksheet: Qualifying Person #1 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0880
0198	1040N	Form 2441N Refundable Child Care Credit Worksheet: Qualifying Person #2 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0885
0200	1040N	Form 2441N Refundable Child Care Credit Worksheet: Qualifying Person #3 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0890
0201	1040N	Form 2441N Refundable Child Care Credit Worksheet: Qualifying Person #4 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0895
0202	1040N	Form 2441N Refundable Child Care Credit Worksheet: Qualifying Person #5 Amount Paid from federal Form 2441 (or Schedule 2) is negative or contains invalid characters.	n/a	0900
0203	1040N	The Nebraska Child/Dependent Care Credit is claimed, but the Form 2441N Refundable Child/Dependent Care Credit Worksheet is missing or incomplete.	Line 32	0905
0175	1040NS	The Form 2441N Refundable Child Care Credit Worksheet cannot be filed with Form 1040NS.	n/a	0835 - 0905
0176	1040N	Beginning farmer credit is not allowed in e-file.	Line 33	0480
0188 * NEW	1040N	Nebraska Earned Income Tax Credit is negative or contains invalid characters.	Line 34	0485
0177	1040N 1040NS	Amount of tax you owe is negative or contains invalid characters.	Line 36 Line 11	0490
0178	1040N	2210N penalty is negative or contains invalid characters.	Line 37	0495
0189 * NEW	1040N	Total Amount Due is negative or contains invalid characters.	Line 38	0500
0179	1040N 1040NS	Overpaid is negative or contains invalid characters.	Line 39 Line 12	0505
0180	1040N	Applied to 2007 Estimated Tax is negative or contains invalid characters.	Line 40	0510
0181	1040N	Non-game and endangered species fund donation is	Line 41	0515

	1040NS	negative or contains invalid characters.	Line 13	
0182	1040N 1040NS	Nebraska campaign finance contribution is negative or contains invalid characters.	Line 42 Line 14	0520
0184	1040N 1040NS	Amount you want refunded is negative or contains invalid characters.	Line 43 Line 15	0525
0185	1040NS	This line cannot be filed on Form 1040NS.	N/a	0355, 0360, 0365, 0370, 0375, 0380, 0385, 0400, 0405, 0415, 0420, 0425, 0430, 0435, 0440, 0445, 0450, 0465, 0470, 0475, 0480, 0485, 0495, 0500 0510
0186	1040NS	This return must be filed using Form 1040N because Filing Status is 2 and Claimed As Dependent is not equal to 0.	Line 2	0305
0300	1040N	Nebraska Schedule I: Total interest income from all state & local obligations (municipal bonds) is negative or contains invalid characters.	Line 45	0530
0302	1040N	Nebraska Schedule I: Other adjustments increasing income is negative or invalid characters.	Line 46	0535
0303	1040N	Nebraska Schedule I: Total adjustments increasing income is negative or invalid characters.	Line 47	0540
0304	1040N	Nebraska Schedule I: State income tax refund deduction is negative or contains invalid characters.	Line 48	0545
0305	1040N	Nebraska Schedule I: Interest and dividend income is negative or contains invalid characters.	Line 49	0550
0306	1040N	Nebraska Schedule I: Tier 1 or 2 benefits is negative or contains invalid characters.	Line 50	0555
0307	1040N	Nebraska Schedule I: Special capital gains election is not	Line 51	0560

		allowed in Nebraska e-file.		
0309	1040N	Nebraska Schedule I: Nebraska college savings plan contribution or donation is negative or contains invalid characters.	Line 52	0565
0322	1040N	Nebraska Schedule I: Bonus Depreciation Subtraction contains invalid characters.	Line 53	0570
0310	1040N	Nebraska Schedule I: Other adjustments decreasing taxable income contains invalid characters.	Line 56	0575
0311	1040N	Nebraska Schedule I: Other adjustments decreasing taxable income does not equal the sum of the lines from the Other Adjustments Decreasing Worksheet or the worksheet is missing.	Line 56	0575
0312	1040N	Other Adjustments Decreasing Worksheet: Claim of right of repayment contains invalid characters.	N/a	0800
0313	1040N	Other Adjustments Decreasing Worksheet: Non-Nebraska S corp. or limited liability company income contains invalid characters.	n/a	0805
0314	1040N	Other Adjustments Decreasing Worksheet: Native American income derived from Nebraska Indian reservation contains invalid characters.	n/a	0810
0315	1040N	Other Adjustments Decreasing Worksheet: Nebraska net operating loss carry forward contains invalid characters.	n/a	0815
0316	1040N	Other Adjustments Decreasing Worksheet: Ag. revenue bonds issued by the Nebraska Board of Agriculture contains invalid characters.	n/a	0820
0317	1040N	Other Adjustments Decreasing Worksheet: NIFA bonds contains invalid characters.	n/a	0825
0321	1040N	Other Adjustments Decreasing Worksheet: Nonresident Military Compensation contains invalid characters.	n/a	0830
0318	1040NS	The Other Adjustments Decreasing Worksheet cannot be filed with Form 1040NS.	n/a	0800 - 0830
0319	1040N	Nebraska Schedule I: Total adjustments decreasing income is negative or contains invalid characters.	Line 57	0590
0320	1040NS	Nebraska Schedule I cannot be filed with Form 1040NS.	n/a	0530 - 0590
0400	1040N	Nebraska Schedule II: Nebraska income tax is negative or contains invalid characters.	Line 58	0655 0680 0705 0730 0755
0401	1040N	Nebraska Schedule II: Adjusted gross income derived from another state contains invalid characters.	Line 59	0660 0685 0710 0735 0760
0402	1040N	Nebraska Schedule II: Calculated tax credit is negative or contains invalid characters.	Line 60	0665 0690 0715

				0740 0765
0404	1040N	Nebraska Schedule II: Tax due and paid to another state is negative or contains invalid characters.	Line 61	0670 0695 0720 0745 0770
0405	1040N	Nebraska Schedule II: Maximum tax credit is negative or contains invalid characters.	Line 62	0675 0700 0725 0750 0775
0406	1040N	Nebraska Schedule II: Maximum tax credit is not the least of Schedule II Lines 58, 60 or 61.	Line 62	0675 0700 0725 0750 0775
0407	1040N	A Nebraska Schedule II was entered, but the postal abbreviation indicating the other state, was invalid or missing.	n/a	0305
0408	1040N	A Nebraska Schedule II was entered, but has lines missing.	n/a	0655- 0775
0409	1040NS	Nebraska Schedule II cannot be filed with Form 1040NS.	n/a	0655- 0775
0410	1040N	A Nebraska Schedule II was entered, but Nebraska income tax on Line 58 does not equal the total Nebraska tax reported on Form 1040N Line 17.	n/a	0655 0680 0705 0730 0755
0500	1040N	Nebraska Schedule III: Income derived from Nebraska sources contains invalid characters.	Line 63	0595
0501	1040N	Nebraska Schedule III: Adjustments as applied to Nebraska income contains invalid characters.	Line 64	0600
0502	1040N	Nebraska Schedule III: Nebraska adjusted gross income contains invalid characters.	Line 65	0605
0503	1040N	Nebraska Schedule III: Ratio - Nebraska's share of the total income contains invalid characters, is negative, or is not calculated correctly.	Line 66	0610
0504	1040N	Nebraska Schedule III: Tax table income is negative, contains invalid characters, or does not equal the Nebraska tax table income on Form 1040N Line 14.	Line 67	0615
0505	1040N	Nebraska Schedule III: Tax from Nebraska tax table on Line 68 is negative or contains invalid characters.	Line 68	0620
0506	1040N	Nebraska Schedule III: Personal exemption credit is negative, contains invalid characters, or is an incorrect credit amount for your filing status and income.	Line 69	0625
0507	1040N	Nebraska Schedule III: Difference (Line 68 minus Line 69) is negative, or is not calculated correctly.	Line 70	0630
0508	1040N	Nebraska Schedule III: Nebraska income tax is negative,	Line 71	0635

		contains invalid characters, or does not equal Line 70 multiplied by the ratio on Line 66 .		
0509	1040N	Nebraska Schedule III: Nebraska income tax does not equal the Nebraska income tax reported on Form 1040N Line 15.	Line 71	0635
0513 * NEW	1040N	Nebraska Schedule III: Federal earned income tax credit amount from Schedule EIC is negative or contains invalid characters.	Line 72	0640
0514 * NEW	1040N	Nebraska Schedule III: Calculated Nebraska earned income tax credit is negative or contains invalid characters.	Line 73	0645
0510	1040N	Nebraska Schedule III: Nebraska minimum or other tax is negative or contains invalid characters.	Line 74	0650
0515 * NEW		Nebraska minimum or other tax does not equal the subtotal from the minimum or other tax worksheet multiplied by 29.6% (within a tolerance of \$2)	Line 74	0650
0511	1040N	Nebraska Schedule III: Line 71 Nebraska Tax is greater than zero, and therefore all lines on Schedule III must be present and greater than zero except for Lines 64, 69, 72, 73 and 74 .	n/a	0595, 0605, 0610, 0615, 0620, 0630, 0635
0512	1040NS	Nebraska Schedule III cannot be filed with Form 1040NS.	n/a	0585 - 0630
0516 * NEW	1040N	Nebraska Earned Income Tax Credit cannot be claimed if the federal EIC Literal is present in the Unformatted Record.	Lines 34 and 72	0485 0640
0517 * NEW	1040N	Nebraska Earned Income Tax Credit cannot be claimed for File Status 3, married filing separate.	Lines 34 and 72	0485 0640
0518 * NEW	1040N	Nebraska Earned Income Tax Credit cannot be claimed if Type of Return equals 3, Nonresident.	Lines 34 and 72	0485 0640